

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0400 Browning Elem 18 Glacier

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$1,323**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	288	1,570,201	475,116	456,646	
2007	312	1,568,499	480,056	460,049	1,702
2008			481,312	462,696	1,323

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 **-1,702**

Is the Expenditure Difference greater than or equal to zero? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? **YES**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,452

Per-student amount for FY 2007----- 5,027

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? **NO**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	288	1,570,201	626,466	943,735	
2007	312	1,568,499	705,992	862,507	1,702
2008					1,323

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -81,228

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,277

Per-student amount for FY 2007----- 2,764

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Browning Elem 0400

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Browning Elem 0400						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	750701.75	626612.28
			2XX	Personal Services - Employee Benefits	208947.44	144346.09
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	114642.52
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	11963.25	5822.15
			2XX	Personal Services - Employee Benefits	6589.12	3472.92
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	106979.67	100576.31
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	19959.46	3431.75
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	9871.24	487.14
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1803.60	875.35
District/Coop Totals					1,116,815.53	1,000,266.51

Browning H S 0401

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	266696.71	319885.77
			2XX	Personal Services - Employee Benefits	80381.17	76594.51
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	.00	51641.21
			2XX	Personal Services - Employee Benefits	.00	9266.15
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	7975.57	3881.40
			2XX	Personal Services - Employee Benefits	4393.27	2315.46
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	58778.13	58967.06
		24XX	Support Services - School Administration			

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Browning Elem 0400

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Browning H S 0401						
14	Retirement Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	.00	8130.24
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1203.25	584.00
			District/Coop Totals			
					419,428.10	531,265.80
East Glacier Park Elem 0404						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	20772.03	26778.99
			2XX	Personal Services - Employee Benefits	137.45	134.41
			3XX	Purchased Professional and Technical Services	7559.04	5754.56
			5XX	Other Purchased Services	240.50	.00
			6XX	Supplies and Materials	1872.00	.00
			810	Dues and Fees	.00	30.00
			8XX	Other Expenditures	30.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3346.40	4268.60
			District/Coop Totals			
					33,957.42	36,966.56
Prime Applicant Totals					1,570,201.05	1,568,498.87